

IDAHO NET OPERATING LOSS

Individuals, trusts and estates use page 1.

Corporations other than S corporations use page 2.

Name(s) as shown on return

Social Security Number or EIN

PART I - LOSS COMPUTATION - Use this part to compute your net operating loss.

LOSS YEAR _____

1. Total Idaho adjusted income (loss) on the loss year return	1	
2. Idaho net operating loss carryover deducted on the return (enter as positive)	2	
3. Net capital loss deducted on the federal return (enter as positive)	3	
4. Idaho capital gains deduction (enter as positive)	4	
5. Casualty losses on Idaho property included in itemized deductions (enter as negative)	5	
		Lines 4 and 5 apply to individuals only.
6. Add lines 2 through 5.	6	
7. Idaho net operating loss. Add lines 1 and 6.	7	

PART II - INCOME AVAILABLE FOR ABSORPTION - For years to which Idaho net operating losses are applied.

ABSORPTION YEAR _____

1. Total Idaho adjusted income (loss) on the absorption year return	1	
2. Idaho net operating loss carryover deducted on the return (enter as positive)	2	
3. Net capital loss deducted on the federal return (enter as positive)	3	
4. Idaho capital gains deduction (enter as positive)	4	
5. Casualty losses on Idaho property included in itemized deductions (enter as negative)	5	
		Lines 4 and 5 apply to individuals only.
6. Add lines 2 through 5.	6	
7. Income available for absorption. Add lines 1 and 6.	7	

ABSORPTION YEAR _____

1. Total Idaho adjusted income (loss) on the absorption year return	1	
2. Idaho net operating loss carryover deducted on the return (enter as positive)	2	
3. Net capital loss deducted on the federal return (enter as positive)	3	
4. Idaho capital gains deduction (enter as positive)	4	
5. Casualty losses on Idaho property included in itemized deductions (enter as negative)	5	
		Lines 4 and 5 apply to individuals only.
6. Add lines 2 through 5.	6	
7. Income available for absorption. Add lines 1 and 6.	7	

IDAHO NET OPERATING LOSS
Corporations other than S corporations

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Page 2

Name(s) as shown on return	EIN
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PART I - LOSS COMPUTATION - Use this part to compute your net operating loss.

LOSS YEAR _____

1. Idaho taxable income (loss) on the loss year return	1	
2. Idaho net operating loss carryover deducted on the return (enter as positive)	2	
3. Idaho net operating loss. Add lines 1 and 2.	3	

PART II - INCOME AVAILABLE FOR ABSORPTION - For years to which Idaho net operating losses are applied.

ABSORPTION YEAR _____

1. Idaho taxable income (loss) on the absorption year return	1	
2. Idaho net operating loss carryover deducted on the return (enter as positive)	2	
3. Income available for absorption. Add lines 1 and 2.	3	

ABSORPTION YEAR _____

1. Idaho taxable income (loss) on the absorption year return	1	
2. Idaho net operating loss carryover deducted on the return (enter as positive)	2	
3. Income available for absorption. Add lines 1 and 2.	3	